

ABSTRAK

“Pengaruh *Corporate Social Responsibility* dan *Capital Intensity* Terhadap Penghindaran pajak”

(Studi Empiris Pada Perusahaan Sektor *Basic Materials* Yang Terdaftar Di Bursa Efek Indonesia Tahun 2018-2022)

Penelitian ini bertujuan untuk mengetahui Pengaruh dari *Corporate Social Responsibility* dan *Capital Intensity* Terhadap Penghindaran pajak. Populasi dalam penelitian ini adalah 51 perusahaan sub sektor basic material yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2018-2022. Pengambilan sampel dilakukan dengan menggunakan teknik purposive sampling dan menghasilkan sebanyak 12 perusahaan dengan total 60 sampel data/observasi. Penelitian ini menggunakan metode penelitian kuantitatif dengan pendekatan deskriptif dan analisis asosiatif. Metode analisis yang digunakan adalah analisis stastic deskriptif dan analisis regresi data panel menggunakan software eviews 12. Hasil dari penelitian menunjukkan bahwa secara parsial *Corporate Social Responsibility* tidak berpengaruh terhadap penghindaran pajak dan *Capital Intensity* berpengaruh terhadap penghindaran pajak. Sedangkan secara simultan *Corporate Social Responsibility* dan *Capital Intensity* berpengaruh terhadap penghindaran pajak.

Kata Kunci : *Corporate Social Responsibility, Capital Intensity, Penghindaran pajak*

ABSTRACT

"The Effect of Corporate Social Responsibility and Capital Intensity on Tax Avoidance"

(Empirical Study on Basic Materials Sector Companies Listed on the Indonesia Stock Exchange in 2018-2022)

This study aims to determine the Effect of Corporate Social Responsibility and Capital Intensity on Tax Avoidance. The population in this study is 51 basic material sub-sector companies listed on the Indonesia Stock Exchange (IDX) in 2018-2022. Sampling was carried out using purposive sampling techniques and produced as many as 12 companies with a total of 60 data samples / observations. This study used quantitative research methods with a descriptive approach and associative analysis. The analysis methods used are descriptive static analysis and panel data regression analysis using eviews 12 software. The results of the study show that partially Corporate Social Responsibility has no effect on tax avoidance and Capital Intensity has an effect on tax avoidance. Meanwhile, simultaneously Corporate Social Responsibility and Capital Intensity affect tax avoidance.

Keywords : Corporate Social Responsibility, Capital Intensity, Tax Avoidance